

## Geography and Property Taxation

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### Résumé de l'article

Property taxation is a state instrument which has had an enormous impact on many areas, particularly the regions of North America. This research note outlines areas of concern appropriate to a geography of property taxation and reviews the work of geographers and other social scientists which has considered the economic effects, social incidence and administrative efficacy of this form of taxation. It notes that this literature lacks historical perspective and argues that it would benefit from the adoption of historical materialist analysis. Such analysis would allow insight into historical change and would facilitate understanding of the class forces involved in that change. In so doing, it would help the geographer achieve a fuller understanding of the operation of property taxation in particular regions.

## GEOGRAPHY AND PROPERTY TAXATION

by

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### ABSTRACT

Property taxation is a state instrument which has had an enormous impact on many areas, particularly the regions of North America. This research note outlines areas of concern appropriate to a geography of property taxation and reviews the work of geographers and other social scientists which has considered the economic effects, social incidence and administrative efficacy of this form of taxation. It notes that this literature lacks historical perspective and argues that it would benefit from the adoption of historical materialist analysis. Such analysis would allow insight into historical change and would facilitate understanding of the class forces involved in that change. In so doing, it would help the geographer achieve a fuller understanding of the operation of property taxation in particular regions.

**KEY WORDS:** Property taxation, history, historical materialism, class.

### RÉSUMÉ

#### Géographie et impôt foncier

Comme instrument d'administration publique, l'impôt foncier a profondément marqué de nombreuses régions, particulièrement en Amérique du Nord. La présente étude délimite les champs d'intérêt pertinents à une étude géographique de l'impôt foncier. On y trouvera en outre un survol des études que des géographes et d'autres spécialistes des sciences sociales ont consacrées aux effets économiques, à l'incidence sociale et à l'efficacité administrative de cette forme d'impôt. Or, ces études n'ont pas de perspective historique. À ce titre, la bibliographie consacrée à cette question gagnerait à inclure des analyses fondées sur une perspective historique et matérialiste. De telles analyses jetteraient un éclairage nouveau sur l'évolution historique du système fiscal et permettraient de mieux comprendre les forces de classe agissant sur cette évolution. L'étude géographique de l'application de l'impôt foncier dans telle ou telle région pourrait ainsi s'inscrire dans un cadre plus global.

**MOTS-CLÉS:** Impôt foncier, histoire, matérialisme historique, classe.

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Property taxation has been a very important source of revenue for the local governments of North America. It is a significant state action which, for generations, has contributed to the shaping of the North American landscape. Taxation in its most

elemental form is a type of resource distribution. It is an inescapably geographical act in that it affects cultural landscapes through its potential effects on location of industry and residence and, more profoundly, on the lifeways of people in particular regions. Property taxation is a peculiar form of resource distribution which has had a deep impact on especially the urban area of North America.

Geographers, in many ways, are only beginning to appreciate the impacts of this state instrument. Whereas political geographers (eg. Prescott, 1968; Johnston, 1979) have long seen the need for an understanding of the administrative functions and practices of the state and whereas urban geographers (eg. Cox, 1973; Fincher, 1979) have studied elements of the politics of the city, few geographers have looked at the question of taxation in general and property taxation in particular. The work of Barlev and May (1965) and Berry and Bednarz (1975), Talarachek and Agnew (1979) and Thrall (1979, 1981) is important and is an impetus to further research. It should also be said that there is a growing literature on property taxation which should be of use to the geographer.

The geography of property taxation is the study of the effects of such a government activity on the lifeways and landscapes of particular regions. No less important it is also the study of the particular forces within regions which have shaped that institution. Questions such as its effect on the operation of industry, on industrial location, on the ability to own or rent a home, on residential location, on particular social, cultural and class groups and many others are important to this study. Questions of administrative efficacy such as its ability to be raised equitably, its ability to raise enough revenue for the administration to function and its ability to be carried out (ie., its feasibility) are also proper and legitimate concerns of this study. Further, questions of how this form of taxation developed and whose interests it serves are important aspects of this study.

It is the purpose of this paper to suggest that historical materialist approaches would contribute considerable insight into the geography of property taxation. There is a rich and growing literature on aspects of the state in capitalist society which suggest the importance of appreciating class forces in state activity (O'Connor, 1973; Poulantzas, 1974, 1978; Cockburn, 1977; Miliband, 1977, 1978). Taxation is an instrument of the state which in turn, historically, has been dominated by various social classes or segments thereof. This paper will elaborate on this view and will suggest that such a view may provide a powerful explanatory tool in understanding the rise of and effects of the property tax. In order to appreciate this it is necessary to describe the property tax and to outline the major concerns of social scientists working in this area. This paper is primarily concerned with the North American form of property tax and the studies that have focussed on it.

## PROPERTY TAXATION

Property taxation historically has been and remains today the major source of revenue for the local state in North America.

« The property tax like any other tax system is an instrument of public policy, as well as a revenue system » (Hill, 1973, p. 6). But what is this tax and how has it changed historically? Given that property is a very broad concept one might expect that a property tax would be a tax on anything that was owned and, in an historical sense, this is a valuable and viable definition. « The label "property tax" covers a bewildering

variety of taxes levied at different rates according to different rules on different tax bases» (Aaron, 1975, p. 17).

The general property tax has been a tax assessed and levied on an *ad valorem* basis on real and personal property (eg., Perry, 1951; Becker, 1969; Moak and Hillhouse, 1975). There are two elements of real property — land and improvements. There are also two elements of personal property — tangible (eg., furniture) and intangible (eg., stocks, bonds). «The base of the tax is an estimate of the worth of each particular piece of property...» (Harriss, 1968, p. 1).

Today in North America the real property component is the major tax in local taxation (Heilbrun, 1966; Hill, 1973). In Canada personal property taxation fell into disuse on a local level in the early twentieth century, although forms of local income tax remained until the 1940's (Perry, 1951; Manning, 1962) and hence real property has become the base of the Canadian property tax (Clayton, 1976). Several authors concerned with the Canadian scene lament that the property tax is not an adequate reflection of wealth (Plunkett, 1976). His irony that in the nineteenth century all forms of property were within the taxable domain of the local state and that only through debate and agitation the bases of which are unknown presently, personal property taxation was dropped.

It is an historical fact that the property tax was instituted when it was primarily a land tax. Objections to it grew in the nineteenth century as the tax weighed more heavily on rapidly growing stocks of nonland property (Becker, 1969, p. 15). The most substantive reform in this century has been the elimination or reduction of nonland property tax. (Social Planning Council, 1979).

Property tax, then, is a tax on wealth. Historically in North America it has included personal and real property components while today, especially in Canada, real property is the major element. There has been considerable debate among conservative, liberal and radical writers concerning the economic efficiency of this tax, its equitability and its administration.

## VIEWS OF THE PROPERTY TAX

Most studies have been of an historical and positivist nature and have fallen into two categories: those concerned with the economic and social consequences of this tax and those concerned with the administration of the tax in the areas of tax assessment and levying.

It has been argued that the property tax is inherently regressive in a social sense (eg., Rawson, 1961; Harriss, 1968; Netzer, 1973; Paul, 1975; Allan, 1976; Dworak, 1980; Ihlanfeldt, 1982). This is so because all households have been and are, in most cases today, required to pay the same rate of taxation irrespective of their income levels. This, in turn, «obliges poor families to pay a larger portion of their incomes for taxes than wealthy families» (Peterson, 1973, p. 5). It has been asserted that, in Chicago in the seventies, the property tax was the equivalent of a sales tax in the vicinity of thirty-five per cent of the gross rental value of the unit and that such a tax was very regressive (Berry and Bednarz, 1975). To some, then, the property tax has been a burden on the poor and the working class (O'Connor, 1973).

A recent set of arguments has been presented to suggest that the tax is not regressive (Aaron, 1975). One author has suggested that in the long run, on a national

scale, the property tax hits the owners of capital (Aaron, 1975). However, this author provides neither empirical evidence nor a tight logic which would lead one to accept the argument. For example, he does not deal with prices — presumably owners of capital might raise prices in order to account for their tax burden. Another author argues that higher income people have higher rent or higher valued accomodation and hence pay a higher and fair share of property tax (Bird, 1975). This does not really refute the previous argument about proportion of income spent. Bird also argues that the tax is borne more in proportion to receipt of income from capital than it is in proportion to consumption and so the poor are not unduly hit. This remains an open, empirical question although there is a logic to the position and although it sidesteps the issue of regressivity which essentially deals with the residential aspect of property tax.

One further aspect of the regressivity of the tax is the in-built exemption at any given point in time. While this is basically an administrative aspect, it is part of a general process of exclusion/inclusion regarding taxation. Historically in North America exemption has been an integral part of property taxation and has benefited some social groups (notably church groups) at the expense of others since its inception (Robertson, 1968). Such a structural exemption process surely compounds a process of regressivity or tax exploitation of poorer groups or classes. However, this kind of question certainly needs further investigation.

Many writers have also speculated on and have attempted to document the effects of property taxation on economic activity. Concern has been focussed on whether or not property taxation has had an effect on the operation and/or location of economic activity. «In general, the property tax directly and indirectly affects the quality and character of land uses, as well as investment in new development and renewal» (Hill, 1973, p. 6). Opinions vary considerably about the effects of the tax. One set of views holds that the general property tax operates as a disincentive to investment and hence influences the location and operation of economic activity (Netzer, 1973; Oakland, 1978). The tax rates in themselves may be inhibiting and the differences between jurisdictions' taxes may be inhibiting or attracting. Some authors suggest that the special deals «that are often negotiated between owners of new commercial or industrial projects and local governments suggest a substantial influence of the property tax...» (Beeman, 1969, p. 12). Others take a more moderate view. Pickard suggests that the tax merely exaggerates market trends — for example, it weakens weak areas (Pickard, 1966). Roth and Kaufman suggest that the impact of property taxation on location of manufacturing is negligible (Roth and Kaufman, 1972).

Still others have suggested that different methods of property tax will have different consequences (eg., Bureau of Municipal Research, 1968; Shoup, 1973; Darin-Drabkin, 1977). Taxing land or improvements evidently contributes to the shortage of housing and to the deterioration of cities by its inhibiting effect on building and capital investment. The tax on land through its tendency to lower land prices lowers the real cost of housing (Rawson, 1961).

There is, then, debate as to the effect of taxes on economic activity. Little of the literature on this question takes an historical approach. This is unfortunate since one senses that such taxes would be more or less important to varying social classes at specific historical moments. As capitalism has changed and as classes or factions have been particularly prosperous or impoverished the tax would presumably have different effects in the «marketplace.»

Many students of property taxation have considered questions related to the administration of the property tax. Foremost among administrative aspects is the

assessment process. The assessment of property is «one of the most difficult chores in tax administration» (Dworak, 1980, p. 51). It is a system fraught with problems which have attracted the attention of many critics.

One of the major problems with assessment is the question of equity. The property tax has varied between neighbourhoods and market value classes (Thrall, 1979). Hill, for example, asserts «that higher priced houses and properties have in the past been consciously undervalued» (Hill, 1973, p. 9), whereas Engle notes that «lower income or blighted neighbourhoods tend to be over-assessed» (Engle, 1978, p. 445). There have been systematic inequalities such as reassessing single family homes infrequently in American city assessment (Paul, 1975). As well there is an assessment lag — that is, evaluation is not coincident with ongoing neighbourhood change. Historically, industrial personal property was treated gently or exempted in order to attract or retain industry and hence industrialists received preferential tax treatment (Stockfish, 1973). Exemptions have also been used to try to reduce the inequities of an equal mill rate (Welch, 1976). Inequities in assessment practice stem from assessing on outdated costs and market values, partial reassessment within a given tax period and over assessing of industrial realty (Bureau of Municipal Research, 1966). Inequities also stem from corruption (Paul, 1975) and racism (Berry and Bednarz, 1975) and one senses from a systematic deference to the bourgeoisie and bourgeois ideology. If the basic criteria for an assessment system are comprehensiveness, uniformity, and openness (Clayton, 1976) then it appears to many analysts that the system has been remiss.

The administration of assessment taxation has been characterized by fluctuating mill rates, growing numbers of exemptions and increasing difficulties in assessing assessments and tax returns. It has been politically and administratively easier for city administrations to raise mill rates than change city assessment so they have done so (Amborski, 1979). When property taxation was started in North America there were relatively few exemptions but, with the growth of various pressure groups, exemptions grew and the complexities of the assessment system grew (Moak and Hillhouse, 1975). The growth of exempt properties has seriously encroached on city tax bases (Talarchek and Agnew, 1978). Other administrative difficulties have been encountered and have been the subject of research.

It may be said then that the property tax's economic and social consequences and its administrative difficulties have been studied and criticized. These studies have generally neglected to appreciate the fact that the property tax is an historical phenomenon and they have failed to try to understand what has caused the growth and change in this phenomenon. It is asserted here that it is important to do this if we are to truly understand the complex operation of this phenomenon in particular regions at particular times. It is also asserted that such a view may be gained through an historical materialist approach to the study of taxation.

## TAXATION — TOWARDS AN HISTORICAL MATERIALIST APPROACH

Taxation is seen here as a legal instrument utilized by a class dominated state to raise revenues for that organization and to encourage and implement its social policies. Taxation is in this sense a relation between people and a field of class struggle.

One may discern three types of taxes — taxes on wealth, taxes on income, and taxes on transactions (Keith, 1966). Taxes are a «compulsory contribution» to an

authority which has the power to collect them (Darin-Drabkin, 1977, p. 238). Taxes are evaluated by the authority collecting them in terms of their yield in revenue, their effects upon the economy, and their social implications (Clover, 1966). The reasons for such evaluations may vary of course. A government's or ruling authority's political objectives influence the taxation system. In this light, taxes, according to Finnis, should be productive, controlled exclusively by the political body doing the taxing, and administered by procedures understandable to taxpayers (Finnis, 1972). This last point is certainly debatable. One might be safer in saying that governments, through coercion and/or persuasion, try to achieve taxation that is acceptable rather than understandable to people. Taxes, then, are compulsory payments or transfers of wealth to a state authority which that authority uses to raise revenue and promote policy.

Depending on one's view of the state, one tends to see taxation as an instrument of the community or a form of class oppression. Some writers view state actions and institutions as representative of the whole of a community (eg., Clover, 1966; Darin-Drabkin, 1977). Others suggest that particular institutions and actions, such as taxation, are instituted and conditioned by particular interest groups (eg., Paul, 1975). Others see taxation as a further element in the drama of class exploitation (O'Connor, 1973). It is to this latter view to which we shall now turn.

« Every important change in the balance of class and political forces is registered in the tax structure. Put another way, tax systems are simply particular forms of class systems » (O'Connor, 1973, p. 203). Taxation policies often pit classes or fractions of classes against each other. O'Connor uses the example of farmers fighting industrialists over protective tariffs on manufactured goods (O'Connor, 1973, p. 203). Tariffs and sales taxes treat people as equals and yet economically people are obviously not equal. In capitalism « tax policy is largely designed to expand private profits and private economic activity » (O'Connor, 1973, p. 206). Further taxes on business are largely absorbed by consumers. Business receives tax breaks as an incentive. Taxes of all sorts are the source of considerable debate and conflict between and within class groups. Thus, it may be asserted that those classes or parts thereof which dominate the society in general and the state specifically at particular times will have a profound influence on the tax structure.

This is important because it leads to the extension and questioning of O'Connor's arguments and hypotheses. While in an ultimate sense O'Connor is likely right that the tax is borne by the working class (ie., the producers of surplus value) it is clear that, at any given historical moment, taxes may be both regressive and progressive with respect to any class or fraction thereof. For example, industrialists may try to have tax burdens shifted to other types of capitalists.

It is this kind of conflict between and within classes which is crucial in forming the state and its actions (Miliband, 1978; Corrigan et al., 1980). The formation and implementation of tax policies, property taxation no less than any other, are subject to class pressures. To say this is easy, but to demonstrate it is difficult because of the complexity of the class structure at any given point in time (eg., see Wright, 1979, for a discussion of this complexity). Yet if one is to understand the tax system one should try to comprehend society's class forces and the kinds of forces they bring to bear on the state.

But where does this leave the geographer? What is an appropriate agenda for research on the geography of property taxation in North America, for example, if one is to take an historical materialist approach? What it means in the most general of

terms is that one must try to understand the growth and functioning of this peculiarly interesting form of taxation in specific class formations in particular regions in particular eras. It is interesting that there are and have been a myriad of forms of the property tax in North America. What has been the class nature of the changes in and implementation of these taxes in the various regions? To understand this fully the geographer must try to appreciate the nature of the class structure, the overall political-economic development and the role of the state in that development in the particular area which she/he is studying. Only then will an appreciation of the particular class forces involved in shaping the particular form of taxation be possible. Briefly, one possible outline or research agenda would be: define the property tax and identify changes in it; study debates and political and social movements which do and do not lead to tax change; identify class forces (individuals and groups) involved in these debates and movements; and explain these changes, debates and movements within the context of the political-economic development of the region.

It is suggested that the adoption of such an historical materialist approach (and it is not the only possible one) would add greatly to the literature on property taxation. In the first instance, such an approach calls for historical analysis and, in the second, it suggests the need for appreciating socio-political change within the context of social classes.

## CONCLUSION

The geography of property taxation is a complex study in that it entails the appreciation of the rise, development and effects of the governmental practice in particular regions. Scholars in general and geographers in particular have usually been concerned with the social and economic effects of this form of taxation on the contemporary scene and have neglected research on its development. This is so because most have adopted a positivistic research paradigm which negates historical research. The irony of this is that many writers concerned with the property tax have asserted positions on its history based on their understanding of the present. It is argued here that an historical materialist approach will contribute to our understanding of this tax in two ways — through an elucidation of its historical change and through an appreciation of that change in the context of class relations in particular areas in particular eras.

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